



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH RICHARD W

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 71281-177

PROPERTY LOCATION: 3925 S Grant St
Washougal, WA 98671

PETITION: 166

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 620,500	\$	450,314
Improvements	\$ 1,926,550	\$	1,478,180
Personal property			
ASSESSED VALUE	\$ 2,547,050	BOE VALUE	\$ 1,928,494

Date of hearing: February 2, 2022

Recording ID# HANNAH RICHARD 166

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial warehouse building located on 4.07 acres.

The representative stated that the subject property is a large distribution warehouse of roughly 50,000 square feet on roughly 4 acres. The cost analysis indicates a value of \$36.87 per square foot or \$1,821,929. The sales indicate a land value of \$343,748 or \$1.94 per square foot. The appellant submitted six comparable sales [#117070-000 sold for \$345,000 in December 2020; #202347-000 sold for \$574,900 in August 2020; #194406-000 sold for \$580,000 in October 2019; #071062-005 sold for \$1,320,000 in July 2019; #156247-000 sold for \$600,000 in June 2019; and #156670-000 sold for \$650,000 in April 2019].

The appellant requested a value of \$1,312,000 which was updated to \$1,821,929 in the additional evidence submitted.

Property #71062-005 next door to the subject sold for \$2.54 per square foot which indicates a value of \$450,314 for the subject land. In addition, the appellant provided a detail cost valuation for the building which supports a value of \$1,478,180 for a total subject property value of \$1,928,494.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,928,494 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-884

PROPERTY LOCATION: 7407 NE Vancouver Plaza Dr
Vancouver, WA 98662

PETITION: 169

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 815,400	\$	815,400
Improvements	\$ 2,555,000	\$	2,372,541
Personal property			
ASSESSED VALUE	\$ 3,370,400	BOE VALUE	\$ 3,187,941

Date of hearing: February 2, 2022

Recording ID# JJHW 169

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 33,583 square feet, built in 1987 and located on 1.95 acres.

The representative stated that the subject property is a Subaru dealership of C-average grading. The evidence from the Assessor's Office rates room types inconsistently, which is impacting value estimates. The cost analysis indicates a value of \$84.98 per square foot or \$2,934,186. The sales indicate a land value of \$561,645 or \$6.61 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #144718-000 sold for \$1,334,900 in September 2021; #158589-000 sold for \$1,778,010 in March 2020; and #149166-000 sold for \$160,000 in January 2020].

The appellant requested a value of \$1,735,000 which was updated to \$2,934,186 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land.

The Assessor's land valuation supports a value \$815,400 and the appellant's value of the building supports a value of \$2,372,541. The total of these values supports a total value for the subject property of \$3,187,941. The major difference between the Assessor's value and the appellant's value is the classification between average quality and good quality.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$3,187,941 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH HONDA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-888

PROPERTY LOCATION: 3321 NE Auto Mall Dr
Vancouver, WA 98662

PETITION: 170

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 2,018,200	\$	2,018,200
Improvements	\$ 2,908,700	\$	1,878,211
Personal property			
ASSESSED VALUE	\$ 4,926,900	BOE VALUE	\$ 3,896,411

Date of hearing: February 2, 2022

Recording ID# HANNAH HONDA 170

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 33,497 square feet, built in 1987 and located on 4.29 acres.

The representative stated that the Assessor's Office is valuing the showroom as C-Good, which is a large jump in valuation above the true quality of C-Average, due to the building's age. The service center should include the offices, based on Marshall & Swift. The cost analysis indicates a value of \$91.31 per square foot or \$3,058,677. The sales indicate a land value of \$1,180,466 or \$6.32 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #144718-000 sold for \$1,334,900 in September 2021; #158589-000 sold for \$1,778,010 in March 2020; and #149166-000 sold for \$160,000 in January 2020].

The appellant requested a value of \$2,553,000 which was updated to \$3,058,677 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The Assessor's land value of \$2,018,200 is well supported. The value of the building by the appellant indicates a C-average for the building vs. a C-good by the Assessor because of the age of the building and the clarification of the office area as part of the service center as indicated in the Marshall & Swift report. The appellant's building analysis indicates a value of \$1,878,211 for a total property value of \$3,896,411.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$3,896,411 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-100

PROPERTY LOCATION: 9510 NE Highway 99
Vancouver, WA 98665

PETITION: 185

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 830,500	\$	463,789
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 830,500	BOE VALUE	\$ 463,789

Date of hearing: February 2, 2022

Recording ID# HANNAH KIA 185-189

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 1.43 acres.

The representative stated that this is an older dealership, built in 1974. The property is showing its age and should be considered as D and F ratings. A depreciation of 80% has been applied. The cost analysis indicates a value of \$90.03 per square foot or \$1,814,403 for the properties together. The sales indicate a land value of \$1,314,413 or \$5.94 per square foot for the properties together. The appellant submitted four comparable sales [#144527-000 sold for \$3,700,000 in October 2020; #149202-000 sold for \$65,880 in February 2020; #099746-000 sold for \$675,000 in March 2019; and #145110-000 sold for \$575,000 in January 2019].

The appellant requested a value of \$440,000 which was updated to a collective value of \$1,814,403 for properties #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The total of all properties of \$1,814,403 was allocated in accordance with the ratio of the values set by the Assessor. This property #96621-100 is valued at \$463,189.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$463,789 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-102

PROPERTY LOCATION: 9508 NE Highway 99
Vancouver, WA 98665

PETITION: 186

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 184,200	\$	102,866
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 184,200	BOE VALUE	\$ 102,866

Date of hearing: February 2, 2022

Recording ID# HANNAH KIA 185-189

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.43-acre parcel of bare land.

The representative stated that this is an older dealership, built in 1974. The property is showing its age and should be considered as D and F ratings. A depreciation of 80% has been applied. The cost analysis indicates a value of \$90.03 per square foot or \$1,814,403 for the properties together. The sales indicate a land value of \$1,314,413 or \$5.94 per square foot for the properties together. The appellant submitted four comparable sales [#144527-000 sold for \$3,700,000 in October 2020; #149202-000 sold for \$65,880 in February 2020; #099746-000 sold for \$675,000 in March 2019; and #145110-000 sold for \$575,000 in January 2019].

The appellant requested a value of \$98,000 which was updated to a collective value of \$1,814,403 for properties #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The total of all properties of \$1,814,403 was allocated in accordance with the ratio of the values set by the Assessor. This property #96621-102 is valued at \$102,866.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$102,866 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-103

PROPERTY LOCATION: 1200 NE 95th St
Vancouver, WA 98665

PETITION: 187

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 837,600	\$	467,754
Improvements	\$ 626,000	\$	499,990
Personal property			
ASSESSED VALUE	\$ 1,463,600	BOE VALUE	\$ 967,744

Date of hearing: February 2, 2022

Recording ID# HANNAH KIA 185-189

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage located on 2.09 acres.

The representative stated that this is an older dealership, built in 1974. The property is showing its age and should be considered as D and F ratings. A depreciation of 80% has been applied. The cost analysis indicates a value of \$90.03 per square foot or \$1,814,403 for the properties together. The sales indicate a land value of \$1,314,413 or \$5.94 per square foot for the properties together. The appellant submitted four comparable sales [#144527-000 sold for \$3,700,000 in October 2020; #149202-000 sold for \$65,880 in February 2020; #099746-000 sold for \$675,000 in March 2019; and #145110-000 sold for \$575,000 in January 2019].

The appellant requested a value of \$763,000 which was updated to a collective value of \$1,814,403 for properties #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The total of all properties of \$1,814,403 was allocated in accordance with the ratio of the values set by the Assessor. This property #96621-103 is valued at \$967,744 (\$467,754 for land and \$499,990 for improvements).

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$967,744 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-116

PROPERTY LOCATION: 1100 NE 95th St
Vancouver, WA 98665

PETITION: 188

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 468,900	\$	261,855
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 468,900	BOE VALUE	\$ 261,855

Date of hearing: February 2, 2022

Recording ID# HANNAH KIA 185-189

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.04-acre parcel of bare land.

The representative stated that this is an older dealership, built in 1974. The property is showing its age and should be considered as D and F ratings. A depreciation of 80% has been applied. The cost analysis indicates a value of \$90.03 per square foot or \$1,814,403 for the properties together. The sales indicate a land value of \$1,314,413 or \$5.94 per square foot for the properties together. The appellant submitted four comparable sales [#144527-000 sold for \$3,700,000 in October 2020; #149202-000 sold for \$65,880 in February 2020; #099746-000 sold for \$675,000 in March 2019; and #145110-000 sold for \$575,000 in January 2019].

The appellant requested a value of \$249,000 which was updated to a collective value of \$1,814,403 for properties #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The total of all properties of \$1,814,403 was allocated in accordance with the ratio of the values set by the Assessor. This property #96621-116 is valued at \$261,855.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$261,855 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-129

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: CHASE CENTRE-3 #2 LOT 2 .09A

PETITION: 189

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 32,500	\$	18,149
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 32,500	BOE VALUE	\$ 18,149

Date of hearing: February 2, 2022

Recording ID# HANNAH KIA 185-189

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.09-acre parcel of bare land.

The representative stated that this is an older dealership, built in 1974. The property is showing its age and should be considered as D and F ratings. A depreciation of 80% has been applied. The cost analysis indicates a value of \$90.03 per square foot or \$1,814,403 for the properties together. The sales indicate a land value of \$1,314,413 or \$5.94 per square foot for the properties together. The appellant submitted four comparable sales [#144527-000 sold for \$3,700,000 in October 2020; #149202-000 sold for \$65,880 in February 2020; #099746-000 sold for \$675,000 in March 2019; and #145110-000 sold for \$575,000 in January 2019].

The appellant requested a value of \$17,000 which was updated to a collective value of \$1,814,403 for properties #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The total of all properties of \$1,814,403 was allocated in accordance with the ratio of the values set by the Assessor. This property #96621-129 is valued at \$18,149.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

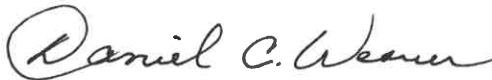
DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$18,149 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON DALE E & ANDERSON LETA L
TRUSTEES (C/B)**

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-700

PROPERTY LOCATION: 7407 NE Fourth Plain Blvd
Vancouver, WA 98662

PETITION: 200

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 381,600	\$ 381,600	
Improvements	\$ 171,300	\$ 0	
Personal property			
ASSESSED VALUE	\$ 552,900	BOE VALUE	\$ 381,600

Date of hearing: February 2, 2022

Recording ID# ANDERSON 200-201

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership with a mobile home office structure with 1,680 square feet, built in 2001 and located on 0.73 acres. The subject structure includes an additional 420 square feet of covered patio.

The representative stated that the subject properties are a dealership. There is no repair garage or showroom, but there is a small house with offices inside. The cost analysis indicates a value of \$300.33 per square foot or \$443,892 for the properties together. The sales indicate a land value of \$329,339 or \$7.41 per square foot for the properties together. The appellant submitted five comparable sales [#145374-000 sold for \$135,000 in November 2021; #144718-000 sold for \$1,334,900 in September 2021; #164362-000 sold for \$837,597 in April 2021; #158589-000 sold for \$1,778,010 in March 2020; and #149166-000 sold for \$160,000 in January 2020].

The appellant requested a value of \$289,000 which was updated to a collective value of \$443,892 for properties #110085-700 and #110085-710 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land.

The Board concluded that the value was in the land and because of the age, configuration, and usability the improvements had no value. The land value is \$381,600 for this parcel.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$381,600 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON D E & ANDERSON LETA L TRUSTEES
(C/B)

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-710

PROPERTY LOCATION: 7417 NE Fourth Plain Blvd
Vancouver, WA 98662

PETITION: 201

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 151,600	\$	151,600
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 151,600	BOE VALUE	\$ 151,600

Date of hearing: February 2, 2022

Recording ID# ANDERSON 200-201

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chaz Standage (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.29-acre parcel of bare land.

The representative stated that the subject properties are a dealership. There is no repair garage or showroom, but there is a small house with offices inside. The cost analysis indicates a value of \$300.33 per square foot or \$443,892 for the properties together. The sales indicate a land value of \$329,339 or \$7.41 per square foot for the properties together. The appellant submitted five comparable sales [#145374-000 sold for \$135,000 in November 2021; #144718-000 sold for \$1,334,900 in September 2021; #164362-000 sold for \$837,597 in April 2021; #158589-000 sold for \$1,778,010 in March 2020; and #149166-000 sold for \$160,000 in January 2020].

The appellant requested a value of \$80,000 which was updated to a collective value of \$443,892 for properties #110085-700 and #110085-710 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land.

The Board concluded that the value was in the land and because of the age, configuration, and usability the improvements had no value. The land value is \$151,600 for this parcel.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$151,600 as of January 1, 2021.

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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